



**Trustees' Annual Report for the period**  
**From 1 April 2024 to 31 March 2025**

**Charity name: Alsager Institute ('the Charity')**  
**Charity registration number: 520002**

### **Objectives and Activities**

	<b>SORP reference</b>	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Charity's trust deed explains its purpose is: <i>"To maintain the Institute for the purpose of physical and mental training and recreation and social and intellectual development for the benefit of the towns People of Alsager."</i>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activity of the Charity is the provision of facilities: the hire of rooms and a bowling green.  During the year the following activities took place: <ul style="list-style-type: none"><li>- Education and training provided to young adults with additional needs.</li><li>- Dance classes provided to children.</li><li>- Before and after school provision and holiday cover by a third-party hirer.</li><li>- Casual room hire for community theatre group.</li><li>- Casual room hire for youth Jujitsu lessons.</li><li>- Recreational crown green bowls provided to the members of a registered charity.</li><li>- Ad hoc private events.</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have been given sufficient information to understand the guidance.

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Policy on grant making	Para 1.38	Not applicable – the Charity does not make grant payments.

Policy on social investment including program related investment	Para 1.38	Not applicable – this does not form a material part of the Charity’s charitable and investment activities.
Contribution made by volunteers	Para 1.38	Not applicable – the Charity does not utilise volunteers.
Other		None

### Achievements and Performance

	<b>SORP reference</b>	
Summary of the main achievements of the charity, identifying the difference the charity’s work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity provides a venue for room hire for the benefit of residents.</p> <p>One of the main hirers is a not-for-profit organisation who provide a safe environment for training and development for adults with learning difficulties. The organisation benefits from the central location of the Charity’s building to help the clients integrate into the local community by using shops, cafes, the library and public transport.</p> <p>The venue also hosts a business providing before and after school care and holiday cover , providing a service for local schools and parents.</p> <p>The Charity leases a bowling green and clubhouse to a local registered charity who provide crown green bowling 7 days a week during the playing season.</p> <p>The Charity also provides a venue for children’s dance and jujitsu classes. Also, the Charity hires space to a local amateur theatre group who make use of the facility for their rehearsals.</p> <p>The Charity provides a low cost building available for hire for the community for a range of events, such as birthday parties, rehearsal space or training.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>The main activity of the Charity is the provision of facilities: the hire of rooms and a bowling green.</p> <p>During the year the Charity continued to deliver its objectives with regular daytime and</p>
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		<p>evening users of the rooms within the facility and the connected bowling green.</p> <p>A requirement for some repairs/upgrades were identified culminating in repairs to hot water heater and plumbing in the toilets and compliance work. And a consideration was given to a requirement to operate from cleaner energy. The grant also paid for the main hall and subsidiary rooms to be decorated.</p> <p>There has been a new floor installed in the main floor as the old floor was over 25 years old and this was funded from Capital monies held.</p>
Performance of fundraising activities against objectives set	Para 1.41	The Charity needed to secure external grant funding in the year to contribute towards its running costs and planned capital works. It was successful in obtaining a £20,000 grant from Alsager Town Council £16,500 of which was funded its operating costs. It also secured a grant of £38,653 from Groundworks UK's VCSE Energy Efficiency Scheme to fund a replacement heating system and solar PV system .
Investment performance against objectives	Para 1.41	<p>The Charity's Reserves and Investment policy, approved 15 February 2025, states:</p> <p><b>Investment Objectives</b></p> <p>The two primary objectives of a prudent investment policy are: 1. Security of reserves (protecting the capital sum from loss); and 2. Liquidity (keeping the money readily available for expenditure when needed).</p> <p>Once proper levels of security and liquidity are determined it will then be reasonable to consider a third objective, what level of <b>yield</b> can be obtained consistent with the first two objectives.</p> <p>Having insufficient funds meant the Charity did not make any financial investments in the year.</p>
Other		None

#### Financial Review

	SORP Reference	
Review of the charity's financial position at the end of the period	Para 1.21	During the year, expenditure of £107,797 was incurred and income of £113,221 was

		<p>generated (including the grant income referred to above) giving a net surplus of £5,423.</p> <p>Income from charitable activity increased by £2,325 from £52,077 to £54,402 due to increased demand for venue hire. Alsager Town Council supported the charity with a grant of £16,500 towards running costs.</p> <p>After transfers to and from reserves (net £5,066), half of the year-end surplus, i.e. £112, was added to the capital reserve at year end in line with the approved reserves policy. The remaining half was added to the general unrestricted fund (general reserve), increasing its value accordingly. There were no transfers out of either reserve.</p> <p>The combined funds of the charity at the end of FY24-25 totalled £241,476 (detailed below).</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Charities adopted the Reserve Investment policy, approved 15 February 2025, states:</p> <p><b>ALSAGER INSTITUTE RESERVES POLICY</b></p> <p><b>Unrestricted Funds - General</b>  Alsager Institute will maintain a general unrestricted fund (general reserve):</p> <ul style="list-style-type: none"> <li>• A sum approximately equal to 25% - 50% of its net revenue expenditure</li> <li>• To provide a contingency due to the uncertainty over future income, to allow time to develop new sources of income or to cut back on related expenditure.</li> </ul> <p><b>Unrestricted Funds - Designated</b></p> <p><b>Capital Reserves</b>  Alsager Institute will build a capital reserve to provide financing towards its Planned Maintenance Programme.</p> <p><b>Earmarked Reserves</b>  Alsager Institute will establish earmarked reserves as appropriate.</p> <p><b>Restricted Funds - Income</b>  Alsager Institute will classify any external grant funding received that is provided for specific purposes or projects, as restricted income funds.</p> <p>Alsager Institute may approve the reclassification of restricted income funds into unrestricted funds once it has been established that they can be lawfully transferred. That</p>

		<p>would be subject to the terms imposed by the provider of the funding.</p> <p>The reclassification must be reported in accordance with the requirements of FRS102.</p> <p><b>Restricted Funds – Endowment (Capital): Permanent</b></p> <p>Alsager Institute holds a permanent restricted endowment fund in the way of the Institute land and buildings. As explained above, since the Charity presently has no power to convert the capital into income (without first seeking permission from the Charity Commission), it is classified as a permanent endowment fund. Any use of the property outside of the trusts in place could only lawfully occur if the Commission authorises this by way of a further Scheme. If that were to occur, the asset could be reclassified as an expendable restricted endowment funds and the reclassification must be reported in accordance with the requirements of FRS102.</p>
Amount of reserves held	Para 1.22	<p>The combined funds of the Charity at the end of FY24-25 totalled £241,476:</p> <ul style="list-style-type: none"> <li>• £205,000 permanent endowment fund</li> <li>• £230 designated unrestricted funds, an earmarked reserve to finance new blinds which originated from un-spent budget from FY24-25 (not from external grant funding)</li> <li>• £700 designated unrestricted funds, an earmarked reserve to finance a VAT review in FY24-25 which originated from un-spent budget in FY22-23 (not from external grant funding).</li> <li>• £12,614 designated unrestricted funds earmarked as a capital reserve.</li> <li>• £22,932 general unrestricted income fund.</li> </ul>
Reasons for holding zero reserves	Para 1.22	Not applicable – the Charity has reserves.
Details of fund materially in deficit	Para 1.24	<p>The Charity holds a level of general reserve which is within the level as determined by the approved reserves policy.</p> <p>It holds £12,614 in its capital reserve which is thought to be an inadequate level to finance building maintenance costs in the near future. This is identified in the FY25-26 budget with the requirement to secure external grant funding to contribute towards costs, in</p>

		conjunction with the charity's own capital reserves.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>There are no uncertainties about the Charity continuing as a going concern at present.</p> <p>The Charity signed a licence to occupy with Cheshire Learning and Development Centre which requires six months notice from either party to terminate. At the point of the report being approved, the licence to occupy is ongoing with no notice being served, and no knowledge of an intent to do so by either party.</p> <p>The Charity signed a licence agreement with The Den, a before and after school provider in November 2021 giving a regular income to the Institute, with six months notice required to surrender the licence.</p> <p>Alsager Institute Bowling Club continues to utilise the Charity's bowling green. Also, there are a number of regular hirers utilising the facilities. Hirers of the building do so on short to medium term contracts and the risk of loss of a hirer is always a risk faced by the charity.</p>

#### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP Reference</b>	
The charity's principal sources of funds (including any fundraising)	Para 1.47	Income from hirers. External grant funding which has historically been sourced primarily from Alsager Town Council and on occasion from other organisations.
Investment policy and objectives including any social investment policy adopted	Para 1.46	<p>The Charity's Reserves and Investment policy, approved 15 February 2025, states:</p> <p><b>Scope of investment powers</b> As an unincorporated charity, Alsager Institute has a 'general power of investment' which allows trustees to invest the charity's funds in any asset that is specifically intended to maintain and increase its value and/or produce a financial return.</p> <p><b>Investment Objectives</b> The two primary objectives of a prudent investment policy are:</p> <ol style="list-style-type: none"> <li>1. The security of reserves (protecting the capital sum from loss)</li> </ol>

		<p>2. Liquidity (keeping the money readily available for expenditure when needed)</p> <p>Once proper levels of security and liquidity are determined it will then be reasonable to consider a third objective, what level of <b>yield</b> can be obtained consistent with the first two objectives.</p> <p><b>Investment Priorities</b>  Alsager Institute's investment priorities therefore are:</p> <ul style="list-style-type: none"> <li>• the <b>security</b> of its reserves, and</li> <li>• the adequate <b>liquidity</b> of its investments, and</li> <li>• the <b>return (yield)</b> on investment – Alsager Institute will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.</li> </ul> <p>All investments will be made in sterling. All investments of money under the control of the Alsager Institute shall be in the name of the Alsager Institute.</p> <p>Alsager Institute takes a cautious approach to risk. Investments should be relatively risk free as the charity needs certainty over future available funding. In order to diversify an investment portfolio which will mainly be invested in cash, investments with any one financial institution will be capped at the deposit limit covered by the Financial Services Compensation Scheme. Investments will be placed with a range of approved financial institutions to ensure maximum recovery should any institution collapse.</p> <p>Alsager Institute will only invest in institutions of high credit quality – based on information from approved credit rating agencies (Moody's Investors Service Ltd, Fitch Ratings Ltd or Standard and Poor's). High credit quality is defined as a body or investment scheme with an 'A' or P1 rating.</p> <p>The risk of loss on investments will be monitored by review of credit ratings on a quarterly basis. Alsager Institute will assess the risk of loss before entering into, and whilst holding, an investment.</p>
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		<p><b>Non Specified Investments</b> These have greater potential risk, such as investment in stocks and shares, and Alsager Institute will not participate in such investments, which are considered not to offer the level of security and liquidity needed.</p> <p><b>Long-term Investments</b> Alsager Institute may consider a 2 or 3 year Bond being entered into in the future if the investment rate was attractive and the trustees were confident, after having performed an assessment, that funds could be committed for that period of time.</p> <p><b>Automatic Balance Sweeping</b> Alsager Institute will invest through its bank where appropriate by a series of linked accounts which allow transfer of money not immediately required to successfully higher interest investment.</p> <p><b>The Charities Liquidity Needs</b> Alsager Institute will determine the maximum period for which funds may prudently be invested, so as not to compromise liquidity. This assessment will be connected to spending plans in the short to medium term, including financing required for the planned maintenance programme for buildings.</p> <p>The Policy quotes the recommendations of Charity Commission guidance 14 – charities and investments matters, regarding giving consideration to the environmental and social impact of the companies invested in, and refers trustees to this best practice.</p>
A description of the principal risks facing the charity	Para 1.46	<p>The principal risk is from loss of income from use of the venue. Hirers of the building do so on short to medium term contracts.</p> <p>Also, there is risk of major works being required on the fabric of the building arising from building inspections, emergency repair or maintenance requirements. The limited reserves set aside for such work means this work would need external grant funding.</p> <p>The Charity is developing a funding strategy which identifies and addresses risks and opportunities it faces and incorporates a robust</p>



		<p>plan to ensure it can continue to deliver its objectives.</p> <p>Regarding market risk and its investments, under the UK money-market funds regulation, the COIF Charities Deposit Fund is a short-term low volatility net asset value money-market fund. The fund is not the same as making a deposit with a bank or other deposit taking body and is not a guaranteed investment. The value of deposits may be affected by interest rate changes. The fund does not rely on external support for guaranteeing the liquidity of the fund or stabilising the net asset value. The risk of loss of principal is borne by the depositing charity. Past performance is not a reliable indicator of future results. The value of deposits and the income from them may fall as well as rise.</p>
Other		Not applicable.

## Structure, Governance and Management

Description of charity's trusts:	SORP Reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable unincorporated organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The elected members of Alsager Town Council form the trust as part of their role as a Town Councillor.

## Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The trustees were provided with the Charity Commission guidance 'Charity Trustee Welcome Pack'.  Trustee training is available to all trustees through Cheshire Voluntary Service (CVS), a local organisation which the Institute is a member of.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Alsager Institute is a standalone charity: it is not part of a larger group, nor does it have any subsidiaries.
Relationship with any related parties	Para 1.51	Alsager Town Council is the Corporate Trustee of the Institute.
Other		Not applicable.

## Reference and Administrative details

Charity name	Alsager Institute
Other name the charity uses	Village Institute
Registered charity number	520002/1 (scheme number 125,029)
Charity's principal address	Green Drive Alsager Cheshire ST7 2EQ

## Names of the charity trustees who manage the charity (SORP reference 1.27)

SORP Reference 1.27 states - the names of all those who were the charity's trustees on the date that the report was approved or who served as a trustee in the reporting period.

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rod Fletcher	Alsager Town Councillor		Alsager Town Council

June Buckley	Alsager Town Councillor	Joined as a trustee on 2 April 2025	Alsager Town Council
Michael Unett	Alsager Town Councillor		Alsager Town Council
Pauline Hubbard	Alsager Town Councillor		Alsager Town Council
Julian Goodrich	Alsager Town Councillor		Alsager Town Council
Jane Heane	Alsager Town Councillor		Alsager Town Council
Christopher Venables	Alsager Town Councillor		Alsager Town Council
Reg Kain	Alsager Town Councillor		Alsager Town Council
Sue Ovenden	Alsager Town Councillor	Joined as a trustee on 17 September 2024	Alsager Town Council
Richard McCarthy	Alsager Town Councillor		Alsager Town Council
Sue Helliwell	Alsager Town Councillor	Joined as a trustee on 17 October 2024	Alsager Town Council
Jonathan Keane	Alsager Town Councillor		Alsager Town Council
Derek Longhurst	Alsager Town Councillor		Alsager Town Council
Stephen Butterfield	Alsager Town Councillor		Alsager Town Council
Joe Davies	Alsager Town Councillor	Ceased to be a trustee on 19 December 2024	Alsager Town Council
Alistair Grimley	Alsager Town Councillor	Ceased to be a trustee on 18 April 2024	Alsager Town Council
Brian Drake	Alsager Town Councillor	Ceased to be a trustee on 17 March 2025	Alsager Town Council
Rachel White	Alsager Town Councillor	Joined as a trustee on 28 May 2024 Ceased to be a trustee on 17 July 2024	Alsager Town Council

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
Alsager Town Council		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
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Alsager Institute Trustees Annual Report FY24-25

Not applicable		
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### **Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	Not applicable.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable.

### **Additional information (optional)**

#### **Names and addresses of advisers (optional information)**

Type of adviser	Name	Address
Property Surveyor / valuer	Lowe & Elliott Chartered Surveyors	Property Surveyor / valuer
Independent Examiner	JDH Business Services Ltd	Independent Examiner
Solicitors	Poole Alcock Ltd and Brabners Ltd	Solicitors
Advisers	Cheshire Voluntary Services (Cheshire East) CVSCE	Advisers

#### **Names of chief executive or names of senior staff members (optional information)**

J Mason – Town Clerk (N Clarke resigned December 2023)  
C Bagnall – Deputy Town Clerk  
S Wootten - Facilities Manager  
A Dixon – Finance Manager

### **Exemptions from disclosure**

#### **Reason for non-disclosure of key personnel details**

Not applicable.


### **Other optional information**

Not applicable.

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S. OVENDEN.	
Position (eg Secretary, Chair, etc)	DEPUTY CHAIR.	
Date	18/11/2025	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

<b>Alsager Institute</b>		Charity No (if any)	520002
<b>Annual accounts for the period</b>			
<b>01.04.24</b>	<b>To</b>	Period end date	<b>31.03.25</b>


## Section A

## Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	20,000	38,653	-	58,653	10,000
Charitable activities	S02	54,402	-	-	54,402	52,077
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	74,402	38,653	-	113,055	62,077
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	69,144	-	-	69,144	57,495
Separate material item of expense	S10	-	38,653	-	38,653	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	69,144	38,653	-	107,797	57,495
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	5,257	-	-	5,257	4,582
Net gains/(losses) on investments	S14	166	-	-	166	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	5,423	-	-	5,423	4,582
<b>Transfers between funds Other recognised</b>	S16	-	-	-	-	-
	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	5,423	-	-	5,423	4,582
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	31,053	-	205,000	236,053	231,471
<b>Total funds carried forward</b>	S22	36,476	-	205,000	241,476	236,053

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	205,000	205,000	205,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	205,000	205,000	205,000
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	5,075	-	-	5,075	2,818
Investments	(Note 17.4)	B08	25,073	-	-	25,073	-
Cash at bank and in hand	(Note 24)	B09	12,453	-	-	12,453	36,166
<b>Total current assets</b>		B10	42,601	-	-	42,601	38,984
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	6,125	-	-	6,125	7,932
<b>Net current assets/(liabilities)</b>		B12	36,476	-	-	36,476	31,053
<b>Total assets less current liabilities</b>		B13	36,476	-	205,000	241,476	236,053
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	36,476	-	205,000	241,476	236,053
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	205,000	205,000	205,000
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	36,476	-	-	36,476	31,053
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	36,476	-	205,000	241,476	236,053
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					S. OVERDEN		18/11/2008

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not Applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not Applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not Applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

<i>(i) the nature of the change in accounting policy;</i>	<b>Not Applicable</b>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<b>Not Applicable</b>



## Note 1 Basis of preparation

*(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*

**Not Applicable**

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*

✓

\* -Tick as appropriate

No\*

**Please disclose:**

<i>(i) the nature of any changes;</i>	<b>Not Applicable</b>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<b>Not Applicable</b>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not Applicable</b>

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

✓

\* -Tick as appropriate

No\*

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	<b>Not Applicable</b>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<b>Not Applicable</b>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not Applicable</b>

**Note 2****Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

*Not Applicable*

### *Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

### *Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102*

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure)  
as restated

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

**Note 2****Accounting policies**

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.3 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
	✓	

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
		✓

## Note 2

## Accounting policies

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £1000	Yes	No	N/a
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.	✓		
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
<b>Debtors</b>	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

**2.4 Tangible Fixed Assets -**

Land and buildings fixed assets are valued at fair value.

The adopted valuation policy, in line with best practice, is to revalue land and buildings every 5 years.

Fixtures and fittings are valued at cost less depreciation, less any impairment.

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	20,000	-	-	20,000	10,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	38,653	-	38,653	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>20,000</b>	<b>38,653</b>	<b>-</b>	<b>58,653</b>	<b>10,000</b>
Charitable activities:	Letting of facility to community groups	8,487	-	-	8,487	7,258
	Letting of facility to community interest company	22,736	-	-	22,736	23,200
	Letting of facility to Alsager Town Council	-	-	-	-	47
	Letting of facility to wrap around care	12,402	-	-	12,402	12,500
	Room Hire to regular activity	9,389	-	-	9,389	7,778
	Room Hire to regular activity	1,388	-	-	1,388	1,294
	Other	-	-	-	-	-
	<b>Total</b>	<b>54,402</b>	<b>-</b>	<b>-</b>	<b>54,402</b>	<b>52,077</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>74,402</b>	<b>38,653</b>	<b>-</b>	<b>113,055</b>	<b>62,077</b>

## Note 3

## Analysis of income

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Not Applicable

Where any endowment fund is converted into income in the  
reporting period, please give the reason for the conversion.

Not Applicable

Where any endowment fund is converted into income in the  
prior period, please give the reason for the conversion.

Not Applicable

Within the income items above the following items are  
material: (please disclose the nature, amount and any prior  
year amounts)

Grant funding from Alsager Town Council totalling £20,000:  
£11,500; a contribution towards running costs  
£5,000; health & safety costs  
£3,500; Capital Reserve contribution

## Note 4

## Analysis of receipts of government grants

	Description	This year £
Government grant 1	VCSE Energy Efficiency Scheme	38,653
Government grant 2		
Government grant 3		
Other		-
	<b>Total</b>	<b>38,653</b>

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		
Other		
	<b>Total</b>	<b>-</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	Not Applicable	Not Applicable

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	Not Applicable	Not Applicable



**Note 5 Donated goods, facilities and services**

	<b>This year £</b>	<b>Last year £</b>
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b>	Not Applicable	Not Applicable
<b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b>	Not Applicable	Not Applicable
<b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b>	Not Applicable	Not Applicable

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-

## Section C

## Notes to the accounts

(cont)

**Note 6 Analysis of expenditure****Expenditure on charitable activities:**

Staff related costs	46,620	-	-	46,620	39,668	-	-	39,668
Utilities	8,117	-	-	8,117	7,739	-	-	7,739
Health & Safety Costs	2,142	-	-	2,142	1,919	-	-	1,919
Repair & Maintenance	7,542	-	-	7,542	3,227	-	-	3,227
Insurance	1,703	-	-	1,703	1,655	-	-	1,655
Independent Examiner Fees	571	-	-	571	571	-	-	571
Professional Fees	-	-	-	-	530	-	-	530
Refuse collection	1,439	-	-	1,439	1,137	-	-	1,137
Equipment Purchases	300	-	-	300	-	-	-	-
Room Hire	390	-	-	390	150	-	-	150
Other running expenses	320	-	-	320	899	-	-	899
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>69,144</b>	<b>-</b>	<b>-</b>	<b>69,144</b>	<b>57,495</b>	<b>-</b>	<b>-</b>	<b>57,495</b>

**Separate material item of expense**

Energy Efficiency Improvements	-	38,653	-	38,653	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>38,653</b>	<b>-</b>	<b>38,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Other**

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>69,144</b>	<b>38,653</b>	<b>-</b>	<b>107,797</b>	<b>57,495</b>	<b>-</b>	<b>-</b>	<b>57,495</b>

**Other information:****Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note 7      Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Not Applicable	-	-
Extraordinary item 2	Not Applicable	-	-
Extraordinary item 3	Not Applicable	-	-
Extraordinary item 4	Not Applicable	-	-
Total extraordinary items		-	-

## Note 8

## Funds received as agent

**8.1** Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Not Applicable		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

**8.2** Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
Not Applicable	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Not Applicable

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
571	571
-	-
-	-
-	-

**Note 11****Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
-	-
-	-

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

Alsager Town Council officers all have involvement in the running of Alsager Institute and a proportion of their salary, national insurance and pension contributions are recharged to the charity accordingly. The charges for FY24-25 were £46,620.

**Last year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

Alsager Town Council officers all have involvement in the running of Alsager Institute and a proportion of their salary, national insurance and pension contributions are recharged to the charity accordingly. The charges for FY23-24 were £39,544.

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

Not Applicable

<b>Band</b>	<b>Number of employees</b>	
	<b>This year</b>	<b>Last year</b>
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
Not applicable	Not applicable



## Note 11

## Paid employees

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	Not applicable
Last year	Not applicable

Please state the legal authority or reason for making the payment

This year	Not applicable
Last year	Not applicable

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

**Note 11**                      **Paid employees****11.4 Redundancy payments***Please complete if any redundancy or termination payment is made in the period.***Total amount of payment**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**The nature of the payment (cash, asset etc.)**

Not applicable	Not applicable
----------------	----------------

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**Please state the accounting policy for any redundancy or termination payments**

Not applicable	Not applicable
----------------	----------------

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Not applicable	Not applicable
----------------	----------------

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

Not applicable

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Not applicable

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Not applicable

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:****13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	<b>Yes</b>	<i>Please provide details of charity's URL.</i>
	<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

## Note 13

## Grantmaking

## Last year:

## 13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	205,000	-	-	-	205,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	205,000	-	-	-	205,000

**14.2 Depreciation and impairments**

	**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
	** Rate					
At beginning of the year		-	-	-	-	-
Disposals		-	-	-	-	-
Depreciation		-	-	-	-	-
Impairment		-	-	-	-	-
Transfers*		-	-	-	-	-
At end of the year		-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	205,000	-	-	-	205,000
Net book value at the end of the year	205,000	-	-	-	205,000

## Note 14

## Tangible fixed assets

## 14.4 Impairment

**This year:** Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

**Last year:** Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

## 14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

## This year

## Last year

Land and buildings revalued at 24th July 2023. The asset will be revalued on a 5 yearly basis.	Land and buildings revalued at 24th July 2023. The asset will be revalued on a 5 yearly basis.
Lowe & Elliott Chartered Surveyors	Lowe & Elliott Chartered Surveyors
Opinion of market value on the assumption existing leases remain in place.	Opinion of market value on the assumption existing leases remain in place.
Zero	Zero

## 14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-
Not applicable	Not applicable

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates*

Not applicable

*Policies for the recognition of any capital development*

Not applicable



**Note 15 Intangible assets****15.5 Impairment****This year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

**Last year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16****Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	Not applicable	Not applicable
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Not applicable	Not applicable

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

## Note 16

## Heritage assets

## 16.5 Impairment

## This year

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

## Last year

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

## 16.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**Note 16****Heritage assets****16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

	<b>This year</b>	<b>Last year</b>
<b>(i) Explain the reason why heritage assets have not been recognised on the balance sheet.</b>	<i>Not applicable</i>	<i>Not applicable</i>
<b>(ii) Describe the significance and nature of heritage assets.</b>	<i>Not applicable</i>	<i>Not applicable</i>
<b>(iii) Disclose information that is helpful in assessing the value of heritage assets.</b>	<i>Not applicable</i>	<i>Not applicable</i>
<b>(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.</b>	<i>Not applicable</i>	<i>Not applicable</i>

## Note 16

## Heritage assets

## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Not applicable

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

## Note 17

## Investment assets

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

## Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
25,073	-
-	-
-	-
-	-
-	-
25,073	-

## 17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

**Note 17** Investment assets**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable



## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
235	1,287
4,840	1,531
5,075	2,818

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	4,690	3,701	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,435	4,231	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>6,125</b>	<b>7,932</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

*Bookings terms & conditions for some hirers are to make payment in advance of hire taking place and so some customers are invoiced in advance.*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
258	-
113	258
- 258	-
<b>113</b>	<b>258</b>

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	Not applicable	Not applicable
	Not applicable	Not applicable
	Not applicable	Not applicable

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year
	Not applicable	Not applicable

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

	Not applicable	Not applicable
--	----------------	----------------

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>Not applicable</i>	<i>Not applicable</i>
-----------------------	-----------------------

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	<i>Not applicable</i>	<i>Not applicable</i>
Where it is not practical to make one or more of these disclosures, please state this fact	<i>Not applicable</i>	<i>Not applicable</i>

**Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
12,453	36,166
-	-
12,453	36,166

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

This year	Last year
<p><b>Credit Risk</b> Credit is extended to customers and the charity is exposed to credit risk. This risk is managed through regular credit control activity and frequent bank reconciliations.</p> <p><b>Liquidity Risk</b> The charity is exposed to liquidity risk. This is managed by robust treasury management, application for external grant funding and credit control activity as described above.</p> <p><b>Market Risk</b> The charity holds short term cash investment assets and is exposed to risk from market fluctuations. The CCLA COIF Charities Deposit Fund is a diversified portfolio of sterling denominated money-market deposits and other instruments. Fitch's rating of the fund is AAmmf and this rating is monitored on a quarterly basis.</p>	<p><b>Credit Risk</b> Credit is extended to customers and the charity is exposed to credit risk. This risk is managed through regular credit control activity and frequent bank reconciliations.</p> <p><b>Liquidity Risk</b> The charity is exposed to liquidity risk. This is managed by robust treasury management, application for external grant funding and credit control activity as described above.</p> <p><b>Market Risk</b> As the charity does not hold any investment assets, it is not exposed to risk from market fluctuations.</p>
No change to the fair value of basic financial instruments due to changes in credit risk.	No change to the fair value of basic financial instruments due to changes in credit risk.



**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
<b>Please provide details of the nature of the event</b>	Not Applicable	Not Applicable
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	Not Applicable	Not Applicable

## Note 27

## Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment Reserve	PE	Endowment fund last revalued 2020	205,000	-	-	-	-	205,000
General Reserves	UR	To cover contingencies, unplanned expenditure	21,423	-	-	3,802	5,311	22,932
Capital Reserve	UR	To cover planned maintenance	9,002	-	-	3,500	112	12,614
Earmarked Reserve	UR	£230 for equipment purchases £700 for VAT review	628	-	-	302	-	930
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			236,053	-	-	-	5,423	241,476

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment Reserve	PE	Endowment fund last revalued 2020	205,000	-	-	-	-	205,000
General Reserves	UR	To cover contingencies, unplanned expenditure	19,132	-	-	-	2,291	21,423
Capital Reserve	UR	To cover planned maintenance	6,711	-	-	-	2,291	9,002
Earmarked Reserve	UR	£133 for H&S training £495 for VAT review	628	-	-	-	-	628
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			231,471	-	-	-	4,582	236,053

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	0
Between endowment and restricted funds	None	0
Between endowment and unrestricted funds	None	0

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	0
Between endowment and restricted funds	None	0
Between endowment and unrestricted funds	None	0

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
Equipment Purchases	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY24-25. To be spent in FY25-26 to purchase equipment.	230
Capital Reserve	Unrestricted reserve categorised as capital reserves to provide funding for future planned maintenance and capital works.	12614
Professional fees	Unrestricted reserve categorised as an earmarked reserve, to be utilised in FY25-26 for financing a VAT review.	700

## Last year

Planned use	Purpose of the designation	Amount
H&S	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY20-21. To be carried forward to FY24-25.	133
Capital Reserve	Unrestricted reserve categorised as capital reserves to provide funding for future planned maintenance and capital works	9002
Professional fees	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY22-23. To be utilised in FY24-25 for financing a VAT review.	495

## Note 28

## Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

## 28.1 Trustee remuneration and benefits

## This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

Not Applicable

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Not Applicable

## Note 28

## Transactions with trustees and related parties

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

**Note 28** Transactions with trustees and related parties

*Please give details of why remuneration or other employment benefits were paid.*

Not Applicable

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Not Applicable

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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## Note 28

## Transactions with trustees and related parties

## 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute towards running costs	11500	0	0	0
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute as a contribution to Capital Reserves	3500	0	0	0
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute towards H&S costs	5000	0	0	0

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No special terms attached

*For any related party, please provide details of any guarantees given or received.*

No guarantees given or received.



**Note 28****Transactions with trustees and related parties****Last year**

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute towards running costs	10000	0	0	0
				0	0	0
				0	0	0

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No special terms attached

*For any related party, please provide details of any guarantees given or received.*

No guarantees given or received.

Section C	Notes to the accounts	(cont)
<b>Note 29</b>	<b>Additional Disclosures</b>	
<b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</b>		
No additonal disclosures to make.		



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Alsager Institute

**On accounts for the  
period ended**

March 31<sup>st</sup>, 2025

**Charity no  
(if any)**

520002

**Set out on pages**

1 - 67

**Respective responsibilities  
of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's  
statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:** November 5<sup>th</sup>, 2025

**Name:**

John Henry

**Relevant professional  
qualification(s) or body**

ICAEW

**Address:**

Carreg Lwyd

Cefn Bychan Road

Pantymwyn, Flintshire, CH75EW